

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

IN RE WHITFIELD,  
Plaintiff,

Case No. [21-cv-06971-PJH](#)

**ORDER OF TRANSFER**

This case was opened when plaintiff, an Arkansas state prisoner proceeding pro se, wrote a letter to the court. In an effort to protect his rights, it was filed as a new case. Plaintiff is incarcerated in the Eastern District of Arkansas and raises claims against defendants in that district. He states that the Internal Revenue Service sent to him at his prison his economic impact payment ("EIP") pursuant to the Coronavirus Aid, Relief, and Economic Security Act (The "CARES Act"), Pub. L. No. 116-136, 134 Stat. 281 (2020). He contends that the state passed a law mandating that the EIP to prisoners would first be used to pay court fines, fees and restitution. For relief, plaintiff seeks the full funds he received to appear in his prison account.

In *Scholl v. Mnuchin*, 494 F. Supp. 3d 661 (N.D. Cal. 2020) this court found that the Department of Treasury and Internal Revenue Service could not withhold advance refunds or credits to individuals solely because they were incarcerated. *Id.* at 692. To the extent plaintiff requests to proceed with his claim in this court and the *Scholl* case, any such request is denied. Plaintiff's claims involve entirely different defendants located in the Eastern District of Arkansas. Plaintiff's claim involves interference by the state legislature and prison officials in plaintiff receiving his EIP, not the issuance of funds by

1 the *Scholl* defendants and the CARES Act.

2 Venue, therefore, properly lies in that district and not in this one. See 28 U.S.C.  
3 § 1391(b). This case is **TRANSFERRED** to the United States District Court for the  
4 Eastern District of Arkansas. See 28 U.S.C. § 1406(a).

5 **IT IS SO ORDERED.**

6 Dated: October 12, 2021

7  
8 /s/ Phyllis J. Hamilton

9 PHYLLIS J. HAMILTON  
10 United States District Judge  
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